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FROM- MATTINGLY, STANGER & MALUR, P.C.

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T-446 P.003/022 F-051

DEC 22 2004

500.33021CX5

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): T. NINOMIYA, et al

Serial No.: 09/933,805

Filed: August 22, 2001

For: STORAGE SYSTEM HAVING DATA FORMAT CONVERSION
FUNCTION (Amended)

Group: 2186

Examiner: H. Patel

**AMENDMENT AFTER FINAL - EXPEDITED
PROCEDURE UNDER 37 CFR 1.116**

MS AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

December 22, 2004

Sir:

In response to the Office Action dated September 22, 2004, please amend the
above-identified application as follows.

Amendments to the Claims

Remarks are included following the amendments.